## **OHIO TAXATION**

Present System Comes In For Many Hard Knocks.

#### NEEDED REFORMS ARE SURE

The Ohlo Tax Commission Will Make a Thorough Investigation of the Subject-Able Address of Attorney General Ellis.

The members of the State Tax Commission, recently appointed by Governor Harris, have a most important work before them. They are waking up to the arduous duties that confront

This commission was proposed by the business organizations of the state. At the last convention of the Republican party a plank was included in the state platform asking for the appointment of a board to investigate the important question of taxation. Acting upon that request, Governor Harris appointed a commission, as follows: Wade H. Ellis, Attorney General, chairman; Atlee Pomerene, attorney, Canton, secretary; Georg E. Martin, attorney, Lancaster; Thomas H. Hogsett, attorney, Cleveland, and Alfred C. Cassatt, attorney, Cincin-

In tendering the appointments to the gentlemen named, Governor Harrls wrote to each of them this letter: "In obedience to the general public sentiment throughout the State, which

has been expressed in the action of various business and professional associations, I have determined to appoint an honorary commission of five well-known citizens to examine the taxation laws of Ohio and recommend eral Assembly, known as the Howe bill

URGE E. MARTIN

sion of the General Assembly such

changes or amendments in the or-

ganic or statute law of the state as

will adjust any inequalities that may

exist in the burdens of taxation and

evolve a system in line with the best

public policy and with the most ad

have held two meetings at Columbus

These meetings demonstrated that

there is unusual interest throughout

the state in the subject of tax reform.

before the comm s ion, and the hun

dreds who have written letters to the

members, agree that the tax laws of

Ohlo are woefully deficient and that

something must be done to eradicate

The tax Commission has before it

a great work. As the date of the

meeting of the legislature approaches

it will become more difficult and try-

ing. For the present, it appears to be

the plan of the commission to hold

meetings at least once a month and

invite public men who have studied

the subject to attend and express

their ideas on the momentous ques-

tion of just taxation. This work will

be supplemented by extensive corre-

spondence with experts and others

throughout the country.

who are interested in the subject

Attorney General Ellis has gone into

this work with the vigor that charac-

terizes the conduct of his important

office. He has the unqualified support

of every member of the commission.

the Oaio State Board of Commerce,

held in Columbus Dec. 13 and 14, 1906

Attorney General Ellis was called

upon for an address on the subject of

At the thirteenth annual meeting of

the attendant evils and inequalities.

Every man who has so far appeared

The members of the commission

vanced thought upon the subject."

THE OHIO TAX COMMISSION.

porations.

marks Mr. Ellis said:

I do not know that I could discuss with you anything more interesting, anything more important, anything more immediate at any rate, than the work of

the Ohio Tax Commission.

We have been holding some public meetings and have been hearing from people interested in taxation from all parts of the state. We have found the refoundest public interest in the question; we have found everybody through-tut the state who has come in contact with the commission in any way to be teeply impressed with the necessity for a serious understanding of existing vils If such there be in the tax laws f Ohio, and for practical reforms.

The inequalities, of course, are generally admitted. The injustice, the vaga under which we have suffered for a good many years by reason of the hit or plan upon which the tax laws of the state have been built up these are ad-mitted by szerybody. The remedies proposed are some of them unique, some of them novel, most of them entertaining; but it is a curious fact that in very few tustances do those who propose any re-form in the tax laws of Ohio take into onsideration the legal obstacles or the constitutional barriers in the way of put-ting into immediate effect the proposed changes in the tax laws.

It is generally admitted that personal property, whether it ought or ought not, at least does not bear its fair share of the burden of taxation. It is a notorious fact, as we all know, that during the inst 50 years personal property has be-come more and more elusive, less and less open to the tax gatherer, and real prop-erty has been increasing in value at a far greater rate throughout the state than personal property. Fifty years ago, for example, personal property had a value of about three-fifths that of real

estate; today it is about two-fifths.

Now, the proposition is frankly made n some quarters that you can not tax personal property and that, therefore the sensible thing to do is to stop trying and the proposition was made the other day before our commission, that we ought to abolish all taxes upon personal operty; it was seriously made by coughtful student of the taxation ques Of course he entirely overlooked fact that that would require a con-

stitutional amendment. Of course the Tax Commission have had a great many suggestions to franchis-s. The proposition was embodied in a bill presented in the last Ge

TLEE POMEREN

resent the views of Mayor

Johnson of Cleveland, to bring about the placing upon the grand tax duplicate of

the state franchise values, and particu

larly the franchises of public service cor-

Now, this proposed bill from Cleveland

provides that there shall be a levy for state purposes of six-tenths of one per

cent upon this franchise property, or rather, upon the value of these stocks

and bends that have escaped taxation and here again those who have proposed

this measure have not taken into consid-

eration at all another very serious con-stitutional difficulty. As you know, It

makes very little difference whether

franchise is property, us it was held t be by the United States Supreme Court i

in Ohio case, or whether it is held no to be property, as held by the Supreme

Court case of Ohio; whether it is pro-

erty or is not property, whether it is taxed directly or indirectly, if it is taxed

as property, manifestly it must be taxed at a uniform rate and, therefore, six

tenths of one per cent upon such prop

General Assembly to levy

erry, not being a uniform rate, would be beyond the constitutional power of the

It has been suggested that the direct

inheritance tax, or something like that which was repealed last winter, should

be re-enacted into law. That law promised to raise, I suppose, \$500,000 or \$600,

000 per year, it provided for two per

and two per cent upon the total amount,

cent upon all taheritances over \$3,000

whatever it might be. The inheritand

tex is a privilege tax; it is not a property

upon the General Assembly in the enact

ment of interitance laws to keep at a uniform rate or to allow only the exemp-

tions which are admissible with regard

to exemptions of real and personal prop-

What the Tax Commission most de-

gires to do, and in this it wants the co-operation and assistance of all public

spirited citizens throughout the state, i

to accomplish same practical reform in the way of taxation. We may not be

able to secure at once a logical, scien-tific method or system of taxation. That

may be a matter of slow growth. The

most important thing is to see that whatever step we take, whether it be

ong or short, shall be in the right di-

# & The & Upper Levels.

By HONORE WILLSIE.

On a Sunday afternoon Dick strolled across the mendows beyond the town. He had grown to love the swelling slope that stretched up from the river to the mining sheds. For the first time he was beginning to think that his father's taunt at the "leader of cotillons" was to be productive of good: that, combined with Alice Upham's retusal, the taunt had forced him to see life with a broader view.

It was the mines that had worked the change, the mines and Marian! Considering that she was a miner's orphan, Richard Houston gave a large amount of his thought to Marian. Considering that she "worked a bit for her board" with Mrs. Lisbon, the miner's wife with whom Dick boarded, Di was having bad lapses of the Houston pride. Still, as Dick said to himsel\* there was not much danger of a man's making a fool of himself over a girl ... sixteen

On this particular Sunday, after a week when the miner's pick had been particularly distasteful to him. Dick had asked Marian to walk with him. At first she had hesitated; then sice had refused, looking up into his face with a little smile that, even though she was only a child, he had come to watch and work for a smile that curl ed delicate, deep red lips back over perfect teeth, a smile that lightened up the wistful little face to dazzling loveliness. As she slipped from the room Dick watched the lithe figure and the wonderful braid of hair that swept

"If she were five years older"- But the sentence remained unfinished as he filled his pipe and started on his solitary tramp. He walked for hours,



SUDDENLY JACK STUMBLED AND FELL ON HIS HANDS AND KNEES.

and it was late twilight when he again crossed the meadows near the mines. It was a lonely spot, so Dick was surprised as he heard a voice:

"Oh, Mr. Houston!" "Yes, Marian."

"Oh, I am so glad! Mrs. Lisbon and have been worrying about you." Then, walking beside him with a distractingly confiding air: "Ever since you and Jim Lisbon took such a stand against the strike some of the toughs down at the end of the village have been making threats. Mrs. Lisbon went to find Jim, and I got to worrying and came out to find you."

"Steady, now, steady," said Dick to himself. "Remember that she is nothing but a miner's little girl." Then aloud: "Well, now, that is mighty good of you, but there isn't a bit of danger. I-great heavens!"

They were enveloped in an unbreathable cloud of dust. There was a dull, muffled rumble, a little scream from Marian, then silence,

"Marian!" called Dick as he struggled to rise. Marian rose to her knees struggling and gasping for breath "The ground caved into a gallery, I have heard of it often."

"Are you hurt?" asked Dick.

"I-I think not." Dick was now on his feet and pulled the girl up beside him. Then he took out his match safe and scratched three or four matches in rapid succession. They were in a pit formed by the sinking of the meadow into a mining level that had run too close to the surface. The plt was but half a dozen feet wide, but it was many times that to the field above. Dick dropped the match he held. "I won't light any more for awhile. We may need them later."

"Let's call," said Marian. Dick gave a few lusty shouts, but allence seemed deeper than ever as he paused. A small hand crept into his, and his fingers closed warmly about it. "I think I am frightened," half whis-

pered Marian. He chafed the slender fingers. useless to try to climb this soft clay." A mass of debris slid to their feet. "We've got to get out of this. He ness when I began to get prosperous." scratched a match, then gave a quick exclamation. "Marian, there is a level opening!" He paused. Through both their minds flashed a picture of the dangers that would attend any attempt to escape through the mine. Yet they knew that each moment in the pit might mean death. Then a quick plunge and they were in the darkness of the mine. They felt their way in silence for several minutes, then: "Are you frightened, Marian?" asked

Dick. "Yes," said Marian, "but that does not matter."

A new tone in the soft voice puzzled Dick. It was as if a woman and not a shild had spoken. New thoughts were grossing Dick Houston's mind. If this little girl were five years older, if she were educated, if she were not a miner's daughter, if- The slender fingers

lay very warmly and confidingly in his A soft, thick braid of hair touched his face as Marian flung it back over her shoulder. Dick smiled tenderly as he

pictured the familiar little gesture. "Keep up your courage," he said There is no actual danger, you know. except of a bad cold for you." Not daring to speak of his fear of fire damp, he added, "Let's rest a mo-

"The darkness almost sufformers one," half whispered Marian.

Some strange madness was possess ing Richard Houston. Family traditions, ideals, ambitions, were gone before a whirtwind that swept his brain, Still holding the soft hand, "Markan," he said, "do you suppose that in a couple of years from now you could do

more than bust like me?" "How much more?" asked a demure little voice beside him.

Dick paused. "Could you love me?" "But I don't know you at all, and," still more demurely, "somehow I never planned to love a miner."

Dick flushed in the darkness. "Perhaps by that time I shall be something more than a miner, for-for you have grown to be a great deal to me, little "Did you ever know," went on the

girlish voice, "that if a grownup girl were to wear her bair in a braid down her back and shortish skirts even a very grownup girl would look like a

Dick felt somewhat dazed. "But why should she do that?" "Oh, so the men wouldn't bother

More and more bewildered was Dick, yet one clear purpose remained to him. "Marian," he whispered, "do you love

Then the cold, the darkness and the fear of the fire damp were forgotten as Dick felt acquiescence in the yielding fingers. But only for a moment. Please, please," trembled the girlish voice, "let's first get out of this awful

Head and heart in a turmoil, Dick started on. Almost immediately his outstretched hands found the gallery barred. They had followed a blind level! Back again, stumbling and weary, with the fire damp rendering them lazed and short of breath; then, along the left hand level, on and on, until almost discouraged. Suddenly Dick stumbled and feli on his hands and knees. Marian gave a cry of dismay, out Dick uttered a joy/ul shout, "The rack, Marian! We are out of the old workings and we'll be at the surface in few minutes!"

It was indeed but a short time more sefore the two stepped from the cage are the velvet dask of the fall night. The stars gleamed softly overhead; the smell of dew wet meadows blew across their faces. The two stopped before beginning their walk up the street to the cottage.

"Whew! That's the hardest job I've had since football days," said Dick unthinkingly

Marian looked up into his face, "Are ou a college man? "Yes," said Dick. "Are you any relation to the Houston

who owns these mines?" iess from the pick up, as he did. But," took the soft face between his hands. "that need make no difference, Marian's roule seemed at first irrele-

vant. "I wrote a story of a coal miner. The editor liked it so well that he asked me for another chapter. I wanted good material and and so I really live in Beston ' Dick looked about him hastily. Then

the little figure was almost lifted into Daliy and Sunday Press his arms, while the great braid tangled in his fingers. "But I thought I loved you when you were a sixteen-year-old miner's daughter!" he whispered. "But, sir, if you really must know,

am twenty-two!" "Then we will only wait for you to put up that braid." And Dick laughed

A Crazy Man's Invention. A famous New York allenist visited an Insane asylum, where one of the inmates said to him: "I have invented a patent fly catcher. Greatest thing in the world. Here, I'll show you how it works," The man took a sheet of paper and drew a birdcage. "That," he said, "is a parrot's cage-just a common cage-but your observe that on this side there is a door with a heavy iron knob and that there is another door on the other side, also with a heavy iron knob. Now, you see, you take this parrot's cage and put it on a pedestal fourteen feet high, the pedestal standing on a marble slab. Then I place a ladder on this side, reaching up to one door, and a ladder on the other side, leading to the other door. This is how it works: The unsuspecting fly comes along and climbs up the ladder on this side. It opens the door by means of the Iron knob, walks through the cage and opens the door on the other side. Then it starts down the other ladder. That's where we catch him!" the inventor continued excitedly. "That's where the invention is. That's where I shall get my money You see, the fourth rung is missing in this second ladder, but the fly doesn't know it, and he falls on the marble slab and breaks his neck."

Books That Helped. "What books have helped you most?" asked the sincere and serious young

"I can't recall all of 'em," answered Mr. Cumrox, "but they were mostly stories with love and fighting in them. You see, I was in the book selling busi--Washington Star.

Explasive. The Count-Have you asked for ze rich young lady's hand yet? The Duke-Yes, and I think lightning must have struck the telephone. The Count-Ah! Maybe the wires

are crossed! The Duke-No. I think it is her father who is crossed.-Chicago News.

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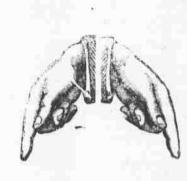
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